

汉英 会计英语常用词汇
英汉

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电子工业出版社



中财 B0014776

汉英 会计英语常用词汇 英汉

A(n) Chinese-English Pocket Dictionary
English-Chinese
on Accounting

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中央财经大学图书馆藏书

总号 388622

书号 723-6153

电子工业出版社

内 容 提 要

本书汇集了日常常用工业企业财会专业词语两千多条,汉英部分按一般会计工作程序分类编排,英汉部分按英文字母次序编排。这样编排,即便于学习和记忆会计英语词汇,又便于双向查阅。书后附有我国现行合资企业会计报表格式(中英对照)和各国(地区)货币名称表。

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电子工业出版社(北京万寿路)

电子工业出版社发行 各地新华书店经售

电子工业出版社计算机排版室排版

北京科技印刷厂印刷

开本:787×1092 毫米 1/64 印张:3.25 字数:117千字

1991年6月第一版 1991年6月第一次印刷

印数:5000册 定价:2.80元

ISBN7-5053-1470-X/Z·200

前 言

本书是一本小型专业英语工具书,可供工业企业财会工作者在实际工作中随时查阅,也可供学习和记忆会计英语词汇。本书特采用袖珍开本,以方便携带。

书中共汇集日常常用的工业企业财会专业词语两千多条。汉英部分按照一般会计工作程序分类编排,英汉部分按英文字母次序编排,即便于学习记忆,又便于双向查阅。书后附有我国现行的合资工业企业会计报表格式(中英对照)和各国(地区)货币名称表。

本书由北京市建材会计学会孙以荀同志编纂,由黄启芳同志审校。在编印过程中,光华木材厂和电子工业出版社的同志给予了热情的帮助和支持,在此谨向他们一并表示衷心的感谢。

由于编者水平有限,不足之处在所难免,我们殷切希望读者批评指正。

编 者
一九九一年四月

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汉英分类会计专业词汇

一. 会计科目

(Accounting Subject; Accounting Titles)

1. 中外合资经营工业企业科目

(Chart of Accounts for Joint Ventures with Chinese and Foreign Investments Industrial Enterprises)

资产类	Assets
流动资产	Current assets
现金	Cash on hand
银行存款	Cash in bank
应收票据	Notes receivable
应收帐款	Accounts receivable
预交所得税	Income tax paid in advance
其他应收款	Other receivable
待摊费用	Prepaid and deferred expenses
内部往来	Current accounts with
母公司往来	Parent company
子公司往来	Subsidiary company
总公司往来	Head office
分厂往来	Branch office
材料采购	Purchase
原材料	Material and supplies

包装物	Containers
低值易耗品	Low-priced and perishable articles
材料成本差异	Variance from planned cost of stores
委托加工材料	Stores in outside processing
在途材料	Material in transit
自制半成品	Semifinished goods
在产品	Work in process
产成品	Finished goods
发出商品	Goods in transit
长期投资	Long-term investments
投资联合公司	Investment in associated company
拨付子公司资金	Investment in subsidiary
固定资产	Fixed assets
固定资产(原值)	Original value of fixed assets
房屋及建筑物	Building
机器设备	Machinery and equipment
工具仪器及生产用具	Tools apparatus and Instruments
运输设备	Transportation equipment
管理用具	Administrative furnitures
其他固定资产	Other fixed assets
累计折旧	Accumulate depreciation
在建工程	Construction work in process
无形及其他资产	Intangible and other assets
场地使用权	Right to the use of a site
专有技术及专利权	Proprietary technology and

patents	
其他无形资产	Other intangible
商标权	Trade mark
特许权	Franchise
开办费	Organization
负债类	Liabilities
流动负债	Current liabilities
短期银行借款	Short term bank loans
应付票据	Notes payable
应付帐款	Accounts payable
应付工资	Accrued payroll
应付税金	Tax payable
应付股利	Dividends payable
其他应付款	Other payable
预提费用	Accrued expenses
职工奖励及福利金	Bonus and welfares funds
	for staff and workers
长期负债	Long-term liabilities
长期银行借款	Long-term bank loans
其他长期借款	Other long-term loans
资本类	Capital equities
实收资本	Paid-in capital
储备资金	Reserve funds
企业发展基金	Expansion funds
增资基金	Incremental investment funds
本年利润	Current year Profit or losses
未分配利润	Retained Earning

成本类	Costs
生产成本	Cost of production
制造费用	Manufacturing expenses
损益类	Profit and loss
营业损益	Operating profit and loss
产品销售收入	(1)Sales of product (2)Sales
产品销售税金	Sales taxes
产品销售成本	Cost of goods sold
销售费用	Selling expenses
管理费用	General and administrative expenses
财务费用	Financial expenses
其他业务利润	Profit from other operation
营业外收支	Non-operating income and expenses
营业外收入	Non-operating income
营业外支出	Non-operating expenses
2. 一般工业用会计科目	
(General Accounting Subject for Industry)	
会计科目(帐户)	(1)Accounting item (2)Caption of account
会计科目表	Card of accounts
明细科目	(1)Classification item (2)Detail account
科目一览表	Account chart
科目(帐户)分类	Account classification
帐户名称	(1)Account title (2)Name of account
损益帐户	Profit & loss account

损益调整帐户	Profit & loss adjustment account
损益分配帐户	Profit & loss appropriation account
差异帐户	Variance account
备查帐户	Memorandum account
归纳帐户	Absorption account
辅助帐户	Auxiliary account
往来帐	Account current
实帐户(指资产、负债、资金等)	Real account
虚帐户(指收益费用)	Nominal Account
未达帐	Outstanding entry
帐户号码	Account number
无形资产	Intangible assets
原材料	(1)Materials (2)Raw materials
辅助材料	Auxiliary material
外购半成品	Semi-products purchased
修理用备件	Spare part for repair and maintenance
燃料	Fuel
基本生产	Production cost account
半成品	Semifinished product
自制半成品零部件	Semifinished parts
辅助生产	Auxiliary department cost account
车间经费	Workshop expenses
企业管理费	Administrative expenses
待摊税金	Deferred tax
其他货币资金	Other money fund

应收销货款	Sales on account
资产科目	Assets account
应弥补亏损	Wait make up for loss
有形资产	Tangible assets
待处理财产损失	Property loss waiting approved
流动资产	Circulating assets
专项工程支出	Construction expenditure special fund
大修理支出	Major repair expenditure
房屋设备	Building equipment
建筑物	Building
租赁固定资产	Leasing fixed assets
租赁财产	Leased property
闲置资产	Dorment assets
闲置设备	Idle machine
呆滞设备	Dorment equipment
停用(备用)设备	Off stream unit
主要备件	Major spare parts
商誉	Goodwill
专利权	Patent
专营权	Franchise
版权	Copyright
国库券	Certificate of indebtedness
保证金(押金)	(1)Warrant money (2)Cash guarantee
存出保证金	Deposit paid
备用金	(1)Petty cash (P. C.) (2)Petty cash

fund

存入保证金 Customers credit rating
押金 (1)Antecedent money (2)Cash pledge
预付款项 Advance payment
预付运费 Advance freight
预付订金 (1)Advance money on a contract (2)

Down payment

预付租金 Advance rental payment
预付费用 Advance charge
代垫款项 Advance money for another
暂借款 Money on call
暂付款 Suspence debit
预付票据 Advance bill
应收未收款 Accrued assets
仪器 Device
寄销品 Good out on consignments
外部加工材料 Outside processing material
包装材料 Packing material
报废资产 Dead assets
应收销售款 (1)Account of credit sales
 (2)Accounts receivable customers
坏帐 Dead account
累计亏损 Accumlated deficit
资金来源科目 Accounts of source of funds
国拨资金 Capital appropriated from the national
treasury
折旧基金 Depreciation funds

预收货款	(1)Advance on sales (2)Advance collection
应付费用	(1)Accrued charge (2)Accrued expense (3)Outstanding expense
暂收款	Advance received
预收客户帐	Advance from customers
应付利息	Accrual of interest
应付开支	Accrued expenditure
应计收益	Accrued income
应计未付费用	Accrued expenses payable
应付购货款	Accounts payable-supplies
应计税金	Accrued tax
公积金	Reserve capital
更新改造资金	Renovation and transformation fund
奖励基金	Bonus fund
福利基金	Welfare fund
大修理基金	Major repair depreciation fund
运输收入	Delivery revenue
手续费收入	Fees income
累计利润	Accumlated profit
企业利润留成	Enterprise profit partly reserved
职业欠款	Due from officers and employees
非常损失	Unusual loss
废旧物资	Waste and old materials

2. 明细科目

(Detail Subject)

工资	(1) Payroll (2) Wage and salaries expenses
工资附加	Extra wage
折旧费	Depreciation expense
大修折旧费	Major repair depreciation expense
修理费	(1) Cost of repairs (2) Maintenance expenses
租金	Rent expenses
保险费	Insurance expense
运输费	Delivery expense
邮费	Postage
广告费	Advertising expense
租赁费	(1) Lease expense (2) Rental expense
维修保养费	Maintenance expense
诉讼费	Litigation expense
交通费	Communication expense
交际招待费	Entertainment expense
法律顾问费	Advisory and legal expenses
服务费	Service charge
佣金	Commission
仓库费用	(1) Storeroom expenses (2) Godown expenses
检验费	Surveyors fee
差旅费	Travel expense
出差补助费	Travelling allowance
车船费	Fare
仓储费用	Warehouse expense
保管费用	Possession money

搬运费	Porterage
水电费	Water and electricity
动力费	Power expenses
动力车间费用	Power plant expenses
安装费	(1)Erection cost (2)Installation expense
探亲假旅费	Travel on home leave
铁路运费	Railway fare
罚金支出	Pecuniary penalty
利息费用	Interest expenses
开办费	Organization costs
手续费	Service charge
夜班津贴	Night work allowance
午餐津贴	Luncheon allowance
职务津贴	Duty allowance
出差津贴	Mission allowance
津贴	Entitlement payment
保健费	Subsides for health
奖金	(1)Bonus (2)Reward payment
加班费	Charges for overtime
盘点损失	Loss from inventory
新产品试制费	Expenses in the trial production of new
外加工费用	Expense arising from outside- manufacturi
宣传费	Publicity expenses
技术转让费	Payment for transfer of technology
港口费	Port charge

职工福利费	Employees benefit
医疗费用	Medical expense
福利费	Welfare expenses
家属福利	Dependent benefit
抚恤费	(1)Death gratuities
丧葬补助费	Death grant
退休费	Retirement cost
职工培训费	Expenses for training staff and workers
工会经费	Labor union dues
改良费用	Improvement expenses
更新费用	Recondition expenses
营业费用	Operation expenses
低值易耗品摊销	Low priced and perishable articles
公债券	Public bond
发薪日	Wage day
基本工资	(1)Basic wage (2)Regular wage
固定工资	Fixed salary
计时工资	Time wages
计件工资	Piece wages
浮动工资	(1)Wage in sliding scale (2)Floating wages
扣发工资	Wage garnishments
加班工资	Overtime wage
病假工资	Pay for illness leave
假期工资	Vacation pay

工资中扣款	Payroll deductions
月薪	Monthly salary
工资基金	Wage fund
专用基金	Special purpose fund
后备基金	Monetary holding
公益基金	Non-profit foundation
公益金	Public welfare fund
职工福利基金	Employee's welfare fund
企业基金	Works fund

二. 凭证及帐簿

(Voucher and account books)

会计凭证(包括原始凭证) Accounting documents

原始资料	Original data
原始单据	Original document
发票	Invoice = Inv
发票副本	Invoice duplicate
发票簿	Invoice book
发票号码	Invoice number
购货发票	Invoice for purchase
销售发票	Sales invoice
发票帐单	Debit note (D/N)
统一发票	Uniform invoice
商业发票	Commercial invoice
商业票据	Commerical paper
临时发票	Provsional invoice